

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15120
[Redacted],)	
)	DECISION
Petitioners.)	
_____)	

On August 22, 2000, the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), for the taxable years 1996 and 1997 proposing Idaho income tax, penalty, and interest in the total amount of \$2,381. A timely appeal and petition for redetermination was filed on October 13, 2000. The Tax Commission, having reviewed the entire file and being fully advised thereof, hereby issues its decision.

The Tax Discovery Bureau determined that the taxpayers were domiciled in Idaho during 1996 and 1997. The taxpayers disagreed and provided the Tax Commission with additional information to support their position of being residents of and domiciled in another state. The Tax Commission reviewed the information and found the evidence weighed heavily in favor of the taxpayers' position. The Tax Commission found the taxpayers abandoned Idaho in 1995 and acquired Nevada as their state of domicile. Therefore, the taxpayers were not required to file an Idaho income tax return for 1996 and the part-year resident status was correct for 1997.

WHEREFORE, the Notice of Deficiency Determination dated August 22, 2000, is hereby CANCELLED.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted] Receipt No. [Redacted]
[Redacted] [REDACTED]

ADMINISTRATIVE ASSISTANT 1